

REMARKS

The entry of the Amendment After Final Action under 37 C.F.R. § 1.116 of August 8, 2006, constitutes the proper Submission with the RCE being concurrently filed and fully complies with M.P.E.P. § 706.07(h)(II).

This Preliminary Reply is submitted in view of the Advisory Action mailed on August 24, 2006.

Claims 2, 3, 8 and 22-28 are pending in the present application. No claims are being amended, canceled or added with this Preliminary Reply. Thus, a listing of the pending claims is not needed.

The Advisory Action appears to question the support of the foaming technique recently incorporated into claim 2. However, Applicants respectfully refer the Examiner to the various Examples in the present specification.

Conclusion

Applicants respectfully request that a timely Notice of Allowance issue for the present case.

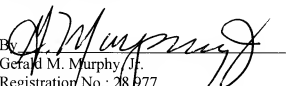
Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Eugene T. Perez (Reg. No. 48,501) at the telephone number of the undersigned below.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. §§ 1.16 or 1.17; particularly, extension of time fees. However, it is

believed that no further fee is due as a full and complete response has been made to all issues as cited in the Office Action in the Amendment After Final of August 8, 2006.

Dated: September 8, 2006

Respectfully submitted,

By 

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